



MICHIGAN

OFFICE OF THE AUDITOR GENERAL

AUDIT REPORT



THOMAS H. McTAVISH, C.P.A.
AUDITOR GENERAL

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Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

*Selected Application Controls of the Bridges
 Integrated Automated Eligibility
 Determination System*

*Department of Human Services, Department of
 Community Health, and Department of
 Technology, Management & Budget*

Report Number:
 431-0591-10

Released:
 October 2010

The Bridges Integrated Automated Eligibility Determination System (Bridges) is an automated information system that processes client intake applications; registration; eligibility determination; and the issuance of case assistance, medical assistance, food assistance, and child care assistance. Bridges was implemented Statewide during September 2009. Bridges has approximately 10,000 users, including the Department of Human Services (DHS); Department of Community Health (DCH); Department of Technology, Management & Budget (DTMB); and contractors.

Audit Objective:

To assess the effectiveness of DHS, DCH, and DTMB's efforts to ensure that selected data edits are functioning in Bridges.

Audit Conclusion:

DHS, DCH, and DTMB's efforts to ensure that selected data edits are functioning in Bridges were moderately effective. We noted two reportable conditions (Findings 1 and 2).

Reportable Conditions:

DHS and DCH, in conjunction with DTMB, did not periodically match all Bridges client records to other data sources to identify deceased clients (Finding 1).

DHS and DCH, in conjunction with DTMB, had not implemented selected data edits to ensure the integrity of Bridges data (Finding 2).

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Audit Objective:

To assess the effectiveness of selected DHS, DCH, and DTMB's access controls over Bridges.

Audit Conclusion:

DHS, DCH, and DTMB's selected access controls over Bridges were moderately effective. We noted two reportable conditions (Findings 3 and 4).

Reportable Conditions:

DHS and DCH did not appropriately assign user access rights (Finding 3).

DHS, DCH, and DTMB had not fully established effective access controls over Bridges (Finding 4).

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Agency Response:

Our audit report contains 4 findings and 4 corresponding recommendations. DHS, DCH, and DTMB's preliminary responses

indicate that they agree with 3 findings and partially agree with 1 finding and have or will comply with the recommendations.

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October 28, 2010

Mr. Ismael Ahmed, Director
Department of Human Services
Grand Tower
Lansing, Michigan
and
Ms. Janet Olszewski, Director
Department of Community Health
Capitol View Building
Lansing, Michigan
and
Ms. Phyllis Mellon, Acting Director
Department of Technology, Management & Budget
Lewis Cass Building
Lansing, Michigan

Dear Mr. Ahmed, Ms. Olszewski, and Ms. Mellon:

This is our report on the performance audit of Selected Application Controls of the Bridges Integrated Automated Eligibility Determination System, Department of Human Services, Department of Community Health, and Department of Technology, Management & Budget.

This report contains our report summary; description of agency; audit objectives, scope, and methodology and agency responses; comments, findings, recommendations, and agency preliminary responses; and a glossary of acronyms and terms.

Our comments, findings, and recommendations are organized by audit objective. The agency preliminary responses were taken from the agencies' responses subsequent to our audit fieldwork. The *Michigan Compiled Laws* and administrative procedures require that the audited agency develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

AUDITOR GENERAL

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Description of Agency

Bridges Integrated Automated Eligibility Determination System

The Department of Human Services (DHS), Department of Community Health (DCH), and Department of Technology, Management & Budget (DTMB) jointly developed and implemented a new automated information system called Bridges Integrated Automated Eligibility Determination System (Bridges). Bridges is a social services computer system that processes client intake applications; registration; eligibility determination; and the issuance of cash assistance, medical assistance, food assistance, and child care assistance. DHS uses Bridges to establish client eligibility for individuals in need of public assistance and determine the amount of public assistance benefits. Bridges determines eligibility and benefit amounts for 34 DCH Medicaid and medical assistance programs and 11 DHS cash assistance programs. Through a memorandum of understanding and an interagency agreement, DHS determines eligibility for certain Medicaid and medical assistance programs for DCH; however, DCH administers the Medicaid program.

In addition to determining eligibility and benefit amounts, Bridges contains client demographic information for many of the DHS services programs, such as child and adult foster care. Bridges has approximately 10,000 users, including DHS, DCH, DTMB, and contractors, and was implemented Statewide during September 2009.

DTMB, along with vendor partners, provides information support services to DHS and DCH for Bridges, including operating system configuration, application development and maintenance, database administration, production source code and data change controls, backup and recovery, system monitoring and tuning, and configuration management.

In fiscal year 2008-09, benefit expenditures for the cash assistance, Medicaid, and medical assistance programs totaled approximately \$12 billion or 45% of General Fund expenditures for the State of Michigan.

Audit Objectives, Scope, and Methodology and Agency Responses

Audit Objectives

Our performance audit* of Selected Application Controls of the Bridges Integrated Automated Eligibility Determination System (Bridges), Department of Human Services (DHS), Department of Community Health (DCH), and Department of Technology, Management & Budget (DTMB), had the following objectives:

1. To assess the effectiveness* of DHS, DCH, and DTMB's efforts to ensure that selected data edits are functioning in Bridges.
2. To assess the effectiveness of selected DHS, DCH, and DTMB's access controls over Bridges.

Audit Scope

Our audit scope was to examine the information processing and other records related to selected application controls of the Bridges Integrated Automated Eligibility Determination System. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our audit procedures, conducted from February through June 2010, generally covered the period September 2009 through June 2010.

Audit Methodology

We conducted a preliminary review of selected data edits and access controls over Bridges related to the cash assistance, Medicaid, and medical assistance programs. We used the results of our preliminary review to determine the extent of our detailed analysis and testing.

To accomplish our first objective, we interviewed DHS and DCH staff and reviewed system documentation to obtain an understanding of information and data edits within Bridges. We identified and tested selected data fields within Bridges to determine the

* See glossary at end of report for definition.

accuracy and completeness of data edits. We developed tests of acceptable data used by DHS for determining client eligibility such as age, assistance type, and other client information. In addition, we tested reasonableness of client date of birth and date of death. We compared client data values contained in master client data tables. We also tested Family Independence Program payment standards and deficient amounts.

To accomplish our second objective, we interviewed DHS and DCH staff and reviewed system documentation to obtain an understanding of access controls. We interviewed DHS and DCH to obtain an understanding of user access rights and identify high-risk and incompatible user permissions. We tested high-risk and incompatible user permissions. We also compared active Bridges users to active State employees to assess whether user accounts are disabled upon employment separation.

Due to a lack of resources, our audit did not include determining the accuracy of client eligibility, determining the accuracy of client benefit payments, evaluating all data edits, assessing password controls, and assessing general controls.

When selecting activities or programs for audit, we use an approach based on assessment of risk and opportunity for improvement. Accordingly, we focus our audit efforts on activities or programs having the greatest probability for needing improvement as identified through a preliminary review. Our limited audit resources are used, by design, to identify where and how improvements can be made. Consequently, we prepare our performance audit reports on an exception basis.

Agency Response

Our audit report contains 4 findings and 4 corresponding recommendations. DHS, DCH, and DTMB's preliminary responses indicate that they agree with 3 findings and partially agree with 1 finding and have complied or will comply with the recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the agencies' written comments and oral discussion subsequent to our audit fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require DHS, DCH, and DTMB to develop a formal response to our audit findings and recommendations within 60 days after release of the audit report.

COMMENTS, FINDINGS, RECOMMENDATIONS,
AND AGENCY PRELIMINARY RESPONSES

DATA EDITS

COMMENT

Audit Objective: To assess the effectiveness of the Department of Human Services (DHS), Department of Community Health (DCH), and Department of Technology, Management & Budget's (DTMB's) efforts to ensure that selected data edits are functioning in the Bridges Integrated Automated Eligibility Determination System (Bridges).

Audit Conclusion: **DHS, DCH, and DTMB's efforts to ensure that selected data edits are functioning in Bridges were moderately effective.** Our assessment disclosed two reportable conditions* related to deceased clients and data edits (Findings 1 and 2).

FINDING

1. Deceased Clients

DHS and DCH, in conjunction with DTMB, did not periodically match all Bridges client records to other data sources to identify deceased clients. As a result, assistance payments may be issued to deceased individuals.

DHS did not comply with its Bridges Administrative Manual procedure 808 which states that DHS must match client data to other data sources to verify client eligibility. The Manual states that a quarterly match to Social Security Administration (SSA) records must be completed to identify deceased individuals. The purpose of the match is to ensure that client data is accurate and benefits issued to recipients are appropriate.

DCH implemented a process to match its Medicaid and medical assistance clients from its Community Health Automated Medicaid Processing System* (CHAMPS) to the SSA records system and DCH vital records system to identify and inactivate the deceased clients' eligibility to Medicaid and medical assistance programs on Bridges. However, the Departments did not implement matches for any clients in 34 Medicaid and medical assistance programs and 11 cash assistance programs with SSA records or DCH's vital records.

* See glossary at end of report for definition.

The Departments informed us that they have manual processes to identify deceased individuals and have implemented an edit to prevent a caseworker from entering a new client in Bridges if the client's age is over 120 years old. However, we identified 226 clients over the age of 120, ranging in age from 121 to 311 years old. After we brought this matter to management's attention, the Departments immediately reviewed the cases of the 226 clients.

Although we highlighted 226 clients over 120 years old who are likely deceased, there may be more clients in Bridges who are coded as living but are in fact deceased. The Departments should implement processes to match all Bridges client records to SSA and DCH vital records and verify that all clients are coded correctly as living or deceased.

RECOMMENDATION

We recommend that DHS and DCH, in conjunction with DTMB, periodically match all Bridges client records to other data sources to identify deceased individuals.

AGENCY PRELIMINARY RESPONSE

DHS, DCH, and DTMB agree with the finding.

The Departments informed us that an automated match process was not incorporated into the initial Bridges application design. The Departments also informed us that when DCH closed a Medicaid case because of a client death, the client's benefits were manually terminated for all programs in Bridges. The Departments further informed us that the match process now being developed will also include clients who are not receiving Medicaid benefits. After this match process is implemented, all deceased clients, including those not presently coded as such in the system, will be appropriately coded as deceased to prevent the possibility of invalid benefit issuance.

FINDING

2. Data Edits

DHS and DCH, in conjunction with DTMB, had not implemented selected data edits to ensure the integrity of Bridges data. Without such data edits, inaccurate or missing information could affect the determination of client eligibility or benefit calculations.

The Federal Information System Controls Audit Manual, published by the U.S. Government Accountability Office, states that erroneous master data can compromise the integrity of transactions using the master data. We noted:

- a. DHS and DCH, in conjunction with DTMB, did not ensure the integrity of master client data. Bridges master client data such as name, date of birth, gender, race, social security number, and inactive indicator is contained in several Bridges data tables. Master client data that is included in multiple tables should be consistent among the tables. However, we identified differences between the data. We noted:
 - (1) Data inconsistencies for 7,266 clients including client last name, date of birth, gender, race, social security number (SSN), and inactive indicator* data fields. As a result, Bridges screens displayed incorrect and inconsistent client data. For example, one Bridges screen indicated that a client was male but another Bridges screen indicated that the same client was female.
 - (2) Missing client records between two major client data tables. We identified 90 clients included in the data collection individual table that were not included in the master client index table. Client records should be included in both tables because Bridges uses information from both tables during the registration process to determine whether an individual is already an existing client.
- b. DHS and DCH, in conjunction with DTMB, did not prevent Bridges from recording the same SSN for multiple clients. We analyzed Bridges data based on SSN, client last name, client first name, date of birth, gender, and race to determine if a SSN was recorded in Bridges for more than one active client. We identified 232 SSNs that were recorded for more than one active client. The Departments should ensure that each client have a unique SSN recorded in Bridges.
- c. DHS and DCH, in conjunction with DTMB, did not implement data edits to prevent a client from having multiple individual identification (ID) numbers. We analyzed Bridges data based on SSN, client last name, and date of birth to

* See glossary at end of report for definition.

determine if any clients had multiple active individual ID numbers recorded in Bridges. We identified 1,091 clients with more than one active individual ID number in Bridges. Clients should be assigned only one unique individual ID number to help prevent the client from receiving duplicate benefits.

- d. DHS and DCH, in conjunction with DTMB, did not ensure that Bridges contained data edits to reject invalid data values in certain data fields. We found invalid data in the following fields: race code (1,844 records), application status code (2 records), and type of assistance (98 records). The Departments informed us that some of the invalid race data was transferred from other internal systems and was valid data in the other systems; however, the data values were not defined as acceptable data in Bridges.

Without implementing the data edits, the data errors will continue to occur.

RECOMMENDATION

We recommend that DHS and DCH, in conjunction with DTMB, implement data edits to ensure the integrity of Bridges data.

AGENCY PRELIMINARY RESPONSE

DHS, DTMB, and DCH agree with the finding.

With regard to part a., the Departments agree that master client data should be complete and consistent among different data tables within Bridges. DHS and DTMB will investigate the cause of the inconsistencies between the data tables and correct such inconsistencies, as necessary.

With regard to part b., the Departments informed us that the social security number enumeration process was modified within the Bridges application in July 2010. The enumeration process uses information provided by the client (e.g., name, date of birth, SSN) which is entered into Bridges and compares it with SSA information to determine if the SSN is valid. The Departments informed us that the specialist must validate discrepancies to ensure the correct SSN is entered into Bridges. Prior to July 2010, any discrepancies resulted in an automated change within Bridges without worker intervention, resulting in errors as identified in the finding. The Departments also informed us that the DCH CHAMPS system rejects any duplicate SSNs. The duplicate SSNs are included on a Member Level Error Report

that is sent to DHS for follow-up and resolution. DHS is resolving the discrepancies identified in the finding.

With regard to part c., the Departments agree that clients should not have more than one active individual ID number in Bridges. The Departments informed us that Bridges presently contains various data edits to reduce the occurrence of duplicate IDs, to the greatest extent possible. DHS believes that the cases of duplicate Bridges IDs noted in the finding resulted primarily from errors made by workers during initial client enrollment and other case management processes. The Departments also informed us that Bridges now generates the Monthly Potential ID Merge Report, which identifies potential instances in which more than one active individual ID number is erroneously created for a single client. The Departments further informed us that DHS procedures require the worker to follow up and correct any occurrence of multiple IDs within 15 days of receiving the report. The Departments informed us that DHS is presently resolving the discrepancies identified in the finding.

With regard to part d., the Departments agree that existing Bridges data edits did not reject invalid data values in certain data fields. The Departments identified the cause of the erroneous data values within the race code field. The Departments informed us that the data in this field will be corrected during case updates by the worker. The Departments informed us that DHS determined that the data errors related to type of assistance resulted from incorrect programming that remained in the Bridges application from when the system was being developed in another state. The Departments also informed us that, while DHS determined that no benefits were issued to clients inappropriately as a result of this programming error, upcoming changes to the Bridges application will correct this condition.

ACCESS CONTROLS

COMMENT

Audit Objective: To assess the effectiveness of selected DHS, DCH, and DTMB's access controls over Bridges.

Audit Conclusion: DHS, DCH, and DTMB's selected access controls over Bridges were moderately effective. Our assessment disclosed two reportable conditions related to incompatible access rights and access controls (Findings 3 and 4).

FINDING

3. Incompatible Access Rights

DHS and DCH did not appropriately assign user access rights. Without appropriately assigned access rights, the Departments cannot ensure that Bridges data is protected from inadvertent and improper access.

DTMB Administrative Guide procedure 1350.40 states that user access should be granted only for specific business needs directly related to a user's job function. We reviewed 9,683 users access rights in Bridges to identify any users with incompatible access rights based on departmental guidelines. We noted:

- a. There were 435 users with the job title of manager or specialist that had the inappropriate ability to both update and approve casework. Case update rights allow users to modify client information in Bridges which is used in determining eligibility and benefits. Case updates and approvals should be performed by different individuals to prevent a single individual from both making updates to cases and approving their updates. Requiring independent approval of casework also helps reduce the risk of errors and the risk of users inadvertently concealing improper transactions.
- b. There were 18 users with the job title of departmental analyst that had the inappropriate ability to update case records. According to the Civil Service Commission position description, department analysts coordinate and implement the jobs, education, and training plan. Job functions include tasks such as collecting and analyzing program data, preparing local office progress reports, coordinating staff training activities, and communicating and sharing best practices between local offices. These functions do not require these users to update case records.
- c. There were 48 users who were inappropriately granted the ability to both input or approve case updates and post recoupment payments. Granting users the ability to input or approve case updates along with the ability to post

recoupment payments is a violation of the Bridges application security guidelines which state that these access rights cannot be assigned together.

After we brought this matter to management's attention, the Departments removed the inappropriate access granted to 46 of the 48 users.

- d. There were 32 specialists and 452 managers that had the ability to both initiate and approve manual benefit transactions. Manual benefit transactions allow a user to override the benefit issuance amount calculated in Bridges. A Bridges report is generated weekly which lists manual benefit transactions, but the report does not identify the user who prepared or approved the transaction and is not used to monitor these transactions. Specialists and managers should not have the ability to approve the manual benefit transactions that they have initiated.
- e. There were 113 users who were inappropriately granted the ability to both update case files and perform one or more client registration functions. Registration functions included registering cases, updating profiles for caseworkers regarding the percentage of cases to be reviewed, and assigning cases to caseworkers. Case file updates and client registrations should be performed by separate individuals to prevent an individual from creating a case and establishing benefits for fictitious clients.

RECOMMENDATION

We recommend that DHS and DCH appropriately assign user access rights.

AGENCY PRELIMINARY RESPONSE

DHS and DCH partially agree with the finding. The Departments informed us that the security guidelines were developed to provide optimal internal controls; however, there are circumstances where exceptions must be made to accommodate the needs and resources of the local DHS office.

With regard to part a., DHS disagrees that managers or specialists were given inappropriate rights. The Departments informed us that there are situations where a family independence manager (FIM) may need to update case information so that benefits can be issued to clients in need. The Departments also informed us that the specialist role (FIS/ES) allows a worker to enter client data into Bridges so

that eligibility is determined and payments can be issued to eligible clients. The case information is monitored for accuracy and supporting documentation through the supervisor case reads. The Departments further informed us that DHS is completing development of the transaction listing report (SE-010). The SE-010 will be a daily report which will identify each transaction performed by the FIM and a percentage of transactions performed by the specialists. The Departments informed us that each local office will be required to review the case records to determine that the transactions on the report are appropriate and supported with appropriate documentation. The transaction reconciliation must be performed by an individual independent of the transaction.

With regard to part b., the Departments informed us that DHS believes that there are limited situations where department analysts working with the Jobs, Education, and Training Program require update capabilities so that the Program can operate with limited staffing resources. The Departments also informed us that DHS will evaluate alternative approaches so that the proper controls and monitoring activities are in place.

With regard to part c., DHS performed a follow-up of the users identified in the finding. Access rights were changed for 46 of the 48 users. The Departments informed us that the remaining two user accounts are being reviewed to determine if there is a business need to justify the access rights and what compensating controls could be put in place to monitor the activity should the access be necessary.

With regard to part d., the Departments informed us that, although Bridges does not prevent manual issuances from being approved by the individual who created the benefit, a new policy requires an independent person to review select transactions of the supplemental payments listing report (SP-270). The Departments also informed us that the SP-270 report is issued monthly and identifies each supplemental payment issued by a local office by user.

With regard to part e., DHS disagrees that the users were given inappropriate access rights. The Departments informed us that DHS reviewed the 113 users and took action where necessary. The Departments also informed us that a number of those users had been given incompatible access rights during the roll-out of Bridges because of the need to process Bridges cases in offices where the Bridges roll-out had not yet taken place. The Departments further informed us that

compensating controls were developed to monitor those activities. The Departments informed us that there are limited situations, such as the outstationed workers who work in schools or hospitals, where there is only one caseworker to register and make case updates. These transactions are subject to random case reads as with any case processed by a local office. The Departments also informed us that DHS is developing compensating controls to provide greater levels of assurance that transactions processed by the outstationed workers are reviewed by an independent person to validate case transactions are supported and appropriate.

OFFICE OF THE AUDITOR GENERAL EPILOGUE

With regard to parts a. and e., the Departments did not provide us with documentation to support that the users' access rights that deviated from the security guidelines were approved. With regard to part e., the Departments did not provide us with documentation to support that compensating controls were used to monitor the users' access.

FINDING

4. Access Controls

DHS, DCH, and DTMB had not fully established effective access controls over Bridges. Effective access controls help prevent and detect unauthorized access to and modification and use of Bridges data.

DTMB Administrative Guide policy 1335 states that application access controls help provide protection from unauthorized access. We compared 9,292 active Bridges user accounts to the Human Resources Management Network (HRMN) system to identify users who were no longer active State employees or had incorrect identifying information recorded in Bridges. We noted:

- a. The Departments did not have an effective process to disable user accounts when employees no longer required access. DTMB Administrative Guide procedure 1350.40 requires that user access controls be modified within 48 hours of an employee's role changing within the organization. We identified 289 users who no longer required access because they were either departed, retired, on leave of absence, or laid off. We noted that all of the 289 users had user accounts with more than read-only access. Failure to remove access

when users no longer require access leaves Bridges vulnerable to unauthorized access and changes to client data.

- b. The Departments did not ensure that users had the correct State employee ID number assigned to their Bridges user account. The Departments require an employee ID number to be entered into Bridges to set up a user account. We identified 47 users whose employee ID number in Bridges did not match their employee ID number in HRMN. DHS and DCH should work with DTMB to develop a method to verify the accuracy of the employee ID numbers in Bridges.

After we brought these matters to management's attention, the Departments immediately disabled user accounts where appropriate and input the correct employee ID numbers.

RECOMMENDATION

We recommend that DHS, DCH, and DTMB fully establish effective access controls over Bridges.

AGENCY PRELIMINARY RESPONSE

DHS, DCH, and DTMB agree with the finding.

With regard to part a., the Departments informed us that they will each work with their human resources offices and security administrators to evaluate and improve the effectiveness of existing internal controls over systems access. The Departments also informed us that they will ensure that appropriate actions are taken to disable user accounts when employees no longer require access because of departure or a change in their role within the organization.

With regard to part b., the Departments informed us that they have corrected the HRMN employee ID for the users with inaccurate information in Bridges. The Departments also informed us that DHS now verifies the accuracy of all HRMN employee ID numbers prior to input into Bridges.

GLOSSARY

Glossary of Acronyms and Terms

CHAMPS	Community Health Automated Medicaid Processing System.
DCH	Department of Community Health.
DHS	Department of Human Services.
DTMB	Department of Technology, Management & Budget.
effectiveness	Success in achieving mission and goals.
FIM	family independence manager.
HRMN	Human Resources Management Network.
ID	identification.
inactive indicator	Coding used in Bridges to indicate if an individual client is active.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve program operations, to facilitate decision making by parties responsible for overseeing or initiating corrective action, and to improve public accountability.
reportable condition	A matter that, in the auditor's judgment, falls within any of the following categories: an opportunity for improvement within the context of the audit objectives; a deficiency in internal control that is significant within the context of the objectives of the audit; all instances of fraud; illegal acts unless they are inconsequential within the context of the audit objectives;

significant violations of provisions of contracts or grant agreements; and significant abuse that has occurred or is likely to have occurred.

SSA Social Security Administration.

SSN social security number.

